management until the present *Swami* proves himself capable of being entrusted with them and thus save the Matt.

Dewan's reply.—The subject will be considered. The Matt Inams are unenfranchised and cannot be alienated.

Subject No. 352.

Exemption of persons of small income from trade and professional taxes.

Summary of discussion.—The taxes at present in force in Bangalore cause much hardship to poor traders. It is requested that persons of small income may be exempted from trade and professional taxes. Widows should also be exempted.

Dewan's reply.—The tax is not on persons but on properties. In some parts of the country, houses occupied by widows only are exempted, while in other parts the exemption is only in those cases in which the widow occupant is too poor to pay a house tax. The practice can be altered only when the existing Mohatarfa rules are revised.

Subject No. 353.

Assessment of cart tax.

Summary of discussion.—Some that ought to pay cart tax are exempted while others that should be exempted are made to pay. It should therefore be ruled that carts belonging to persons paying more than a fixed amount of Kandayam should be exempted.

Dewan's reply.—The present rule is that those carts are exempt which are used solely for agricultural purposes.

Subject No. 354.

Rules for assessing trade tax.

Summary of discussion.—There are rules for assessing house and some other taxes in Municipalities. But there is no rule for assessing trade tax and one should be framed.

Dewan's reply.—The Mohatarfa shop tax is levied according as the shop may be classed under one or other of four classes. The Jamabandi Officer will use a wise discretion in classification. In some places the classification is with reference to the volume of the trade carried on in the shop. When present Mohatarfa rules are revised a scale can be fixed.

CLOSEPET SUB-TALUK.

Subject No. 355.

Proposals for improving the Water Supply of Closepet Town.

Summary of discussion.—A sum of Rs. 10,000 has been sanctioned for supplying the town of Closepet with drinking water from the Arkavati. This would benefit only the inhabitants of the Closepet town. On the other hand, if an *anikat* be constructed across the river near Hallimalla village, three miles from Closepet, and two channels be drawn one to the east and the other to the west, not only would the town be supplied with drinking water but the channels would run for about 22 miles and supply water for purposes of cultivation in all the Hoblis of the Closepet Sub-Taluk and for a portion of Kankanhalli Taluk also. This would prove advantageous both to the people and Government which would get an increase of a lakh of Rupees in Revenue.